

Samsung Electro-Mechanics Co., Ltd.
314 Maetan 3-dong, Youngtong-gu,
Suwon, Kyunggi 448-803 Republic of Korea
+82-31-210-5213 office phone
bmlee@samsung.com

Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004
T: 212-668-2870

Case Number: 05-44481
Debtor: Delphi Corporation
Creditor: Samsung Electro-Mechanics Co., Ltd.
Claim Number: 16485

Dear Judge Drain,

I am writing this letter on behalf of Samsung Electro-Mechanics Co., Ltd. with regard to certain claims of credit toward Delphi Corporation (the "Debtor") in re Delphi Corporation, at al. {case number 05-44481 (RDD)}

Recently we became to know that the claims filed by Samsung Electro-Mechanics Co., Ltd. was "Expunged" on the basis of "Late Filed." The summary of claims status is attached hereto.

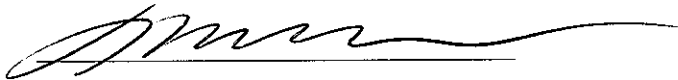
As we were unable to file the claims due to lack of timely notice, we hereby respectfully request your honor to reconsider it considering following facts:

- We did not receive the notice of Delphi proceeding under Chapter 11 for reason unknown to me.
- As a Korean company located in Suwon, Korea, Samsung Electro-Mechanics Co., Ltd. was not in a position to know the Delphi proceeding on a real time basis.
- Notwithstanding, Samsung Electro-Mechanics Co., Ltd. filed its claims as soon as it became aware of the proceeding, on 13th day of January 2007.
- True and correct copies of the claims filed are attached to this letter.

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Therefore, I hereby request the claims filed by Samsung Electro-Mechanics Co., Ltd. to be duly considered rather than expunged.

Sincerely yours,



Byung Mun Lee,

Attorney at Law

Manager of Legal Affairs Group
Samsung Electro-Mechanics Co., Ltd.
+82-31- 210-5213

bmlee@samsung.com

Enclosure: 1) Summary of Claims Status
 2) Copies of the Claims Filed

Samsung Electro-Mechanics Co., Ltd.
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Suwon, Kyunggi 448-803 Republic of Korea
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Creditor Data for Claim Number 16485									
Creditor Name: Samsung Electro Mechanics Co Ltd Creditor Notice Name:	Date Claim Filed: 1/16/2007 Delphi Claim #: 16485 Court Claim #: 16485 Amend/Replace? No								
Debtor Name: Delphi Corporation Case Number: 05-44481									
Claim Nature: General Unsecured Amount of Claim: Expunged Schedule: Schedule Amt:	Creditor Info Altered? N Objection Filed? Y Basis: Late Filed Total Amount: \$0.00 Objection History <table border="1"> <thead> <tr> <th>Basis</th> <th>Status</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>Late Filed Claims</td> <td>Resolved</td> <td>Expunged per Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification Identified in Eleventh Omnibus Claims Objection ("Eleventh Omnibus Claims Objection Order") (Exhibit B-2 - Untimely Books and Records Claims)</td> </tr> </tbody> </table>			Basis	Status	Notes	Late Filed Claims	Resolved	Expunged per Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification Identified in Eleventh Omnibus Claims Objection ("Eleventh Omnibus Claims Objection Order") (Exhibit B-2 - Untimely Books and Records Claims)
Basis	Status	Notes							
Late Filed Claims	Resolved	Expunged per Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification Identified in Eleventh Omnibus Claims Objection ("Eleventh Omnibus Claims Objection Order") (Exhibit B-2 - Untimely Books and Records Claims)							

FORM B10 (Official Form 10) (04-05)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor <u>DELPHI CORPORATION</u>		Case Number <u>05-44481</u>
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>SAMSUNG ELECTRO MECHANICS CO LTD</u>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input checked="" type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: <u>SAMSUNG ELECTRO MECHANICS CO LTD</u> <u>314 NAEHAN 3 FLOOR YEONGTONGGU</u> <u>YONGIN SI KOREA 443-743</u> Telephone number: <u>82-31-240 8801</u>		<small>THIS SPACE IS FOR COURT USE ONLY</small>
Account or other number by which creditor identifies debtor: <u>104330</u>		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ <input type="checkbox"/> amends
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold - Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: <u>JUL 2, 2005</u>		3. If court judgment, date obtained: _____
4. Total Amount of Claim at Time Case Filed: \$ <u>8,632.96</u> (unsecured) (secured) (priority) (Total) <small>If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.</small> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3) <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6) <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(_____)
6. Unsecured Nonpriority Claim \$ <u>8,632.96</u> <input checked="" type="checkbox"/> Check this box if: (a) there is no collateral or lien securing your claim, or (b) your claim exceeds the value of the property securing it, or (c) none or only part of your claim is entitled to priority.		<small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		<small>THIS SPACE IS FOR COURT USE ONLY</small>
Date <u>JAN 8, 2007</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any). <u>YUMI KIM</u> <u>MANAGEMENT GROUP</u>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

SAMSUNG ELECTRO MECHANICS
CO LTD

2006-MAR-27 09:59 FROM:

TO: Samsung Elec-Mech FM P.002

012 SEL 36349751		HAWB 5TMD711	
Shipper's Name and Address SAMSUNG ELECTRO MECHANIC CO LTD KYUNGKI DO 314 MAETAN 3 DONG YONGTONG GU SUWON SI KOREA		Shipper's Account Number Not Negotiable Air Waybill DHL DANZAS AIR & OCEAN LTD. Issued by Copies 1, 2 and 3 of this Air Waybill are originals and have the same validity.	
Consignee's Name and Address DELPHI CORPORATION 601 JOAQUIN CAVAZOS ROAD LOS INDIOS TX 78567 USA		It is agreed that the goods described herein are accepted in apparent good order and condition (except as noted) for carriage SUBJECT TO THE CONDITIONS OF CONTRACT ON THE REVERSE HEREOF. ALL GOODS MAY BE CARRIED BY ANY OTHER MEANS INCLUDING ROAD OR ANY OTHER CARRIER UNLESS SPECIFIC CONTRARY INSTRUCTIONS ARE GIVEN HEREON BY THE SHIPPER, AND SHIPPER AGREES THAT THE SHIPMENT MAY BE CARRIED VIA INTERMEDIATE STOPPING PLACES WHICH THE CARRIER DEEMS APPROPRIATE. THE SHIPPER'S ATTENTION IS DRAWN TO THE NOTICE CONCERNING CARRIER'S LIMITATION OF LIABILITY. Shipper may increase such limitation of liability by declaring a higher value for carriage and paying a supplemental charge if required.	
Including Carrier's Agent Name and City DHL DANZAS AIR & OCEAN LTD.		Accounting Information SHPR S3121 CNSE 2253DLAX INV NO. IPB0560086	
Inchekn Agent's ATA Code 173-1912 0011 Airport of Departure (Addr. of First Carrier) and Requested Routing		Reference Number Optional Shipping Information	
INCHEON AIRPORT, KOREA		to by First Carrier Routing and Destination to by to by to by	
to by First Carrier Routing and Destination to by to by to by		Currency WT/VOL Other Declared Value for Carriage Declared Value for Customs	
to by First Carrier Routing and Destination to by to by to by		USD X X X X NVD NVD	
to by First Carrier Routing and Destination to by to by to by		Amount of Insurance INSURANCE - Carrier offers insurance, and such insurance is requested in accordance with the conditions thereof indicates amount to be insured in figures in box marked "Amount of Insurance"	
to by First Carrier Routing and Destination to by to by to by		NTL	
Handling Information NOTIFY 1 UNIMAX EXPRESS INC 21906 ARNOLD CENTER ROAD CARSON ATTACHED INV AND P LIST LIC		SCA	
No. of Pieces (GCP)	Gross Weight (kg)	Rate Class	Chargeable Weight
1	289.0	4211	289.0
Commodity Item No.		Rate	Charge
4211		AS AGREED	AS AGREED
Total		CAR SPEAKER	
**CARSON, CA 90810 TEL: (310) 816-1000 FAX: (310) 816-1900 PIC: MRS. TINA (2) HERDON SALES & DISTRIBUTION, LLC. FREIGHT COLLECT		PART NO: 09371 29 MODEL: SC460 AA 320 PCS	
DIMS (CM) 114 X 11 X 98		VOLUME 1.273608	
1 289.0		16 PIECES (S.L.A.C.) AS AGREED	
Prepaid Weight Charge Collect Other Charges		AS AGREED	
Valuation Charge		AS AGREED	
Tax		AS AGREED	
Total Other Charges Due Agent		AS AGREED	
Total Other Charges Due Carrier		AS AGREED	
Total Prepaid		Total Collect	
AS AGREED		AS AGREED	
Signature of Shipper or his Agent		Signature of Issuing Carrier or its Agent	
02 JUL 05 INCHEON		Signature of Issuing Carrier or its Agent	
012 SEL 36349751		HAWB 5TMD711	

ORIGINAL 3 (FOR SHIPPER)

TATA CASS-Korea

~~1474~~ CAS-S-Korea

ORIGINAL 3 (FOR SHIPPER)

2005-MAR-27 10:06 FROM:

TO: Samsung Elec-Mech FM P.002

012 SEL 36349974

HAWB STM2571

Shipper's Name and Address SAMSUNG ELECTRO MECHANICS CO LTD 314 MAETAN 3DONG YEONGTONG GU SUWON SI KOREA		Shipper's Account Number		Not Negotiable DHL DANZAS AIR & OCEAN LTD. Air Waybill Issued by	
Consignee's Name and Address DELPHI CORPORATION 601 JOAQUIN CAVAZOS ROAD LOS ANGELES TX 78367 USA		Consignee's Account Number		Copies 1,2 and 3 of this Air Waybill are originals and have the same validity.	
Issuing Carrier's Agent Name and City DHL DANZAS AIR & OCEAN LTD. INCHEON		Accounting Information SHPR S3121 CNSE 2253DLAX INV NO.: IPB0570034			
Agent's IATA Code 173-1912 0011		Account No.			
Airport of Departure (Addr. of First Consignee) and Requested Routing INCHEON AIRPORT, KOREA		Reference Number /		Optional Shipping Information	
By First Carrier / Routing and Destination / to by to by LAX NW		Currency USD / BY / VAL / Other / Declared Value for Carriage / Declared Value for Customs NVD NVD			
Airport of Destination LOS ANGELES, CA		Requested Flight Date 918 / 21		Amount of Insurance NIL	
Handling Information		INSURANCE: If Carrier offers insurance, and such insurance is requested in accordance with the conditions thereof indicates amount to be insured in figures in box entitled "Amount of Insurance".			
76426					
ATTACHED INV AND P LIST					
LIC					
No. of Pieces RCP	Gross Weight kg	Net Weight kg	Chargeable Weight kg	Rate Change	Nature and Quantity of Goods (incl. Dimensions or Volume)
5	1637.0	421.1	1637.0	AS AGREED	CAR SPEAKER
DELCO ELECTRON SYSTEMS PART NO: 15174533 PLT NO: 1-5 (120 CTNS) I/V NO: IPB0570034 MADE IN KOREA			PART NO: 15174533 MODEL : SC4600488 "FREIGHT COLLECT" ***NOTIFY: UNIMAX EXPRESS INC 21906 ARNOLD CENTER ROAD CARSON CARSON, CA 90810 PIC: MRS. TINA (2) HERDON SALES & DISTRIBUTION, LLC		
DIMS	(CM)				
5	114 X 111 X 96				
5	1637.0	120	PIECES (S.L.A.C.)	AS AGREED	VOLUME 6.073920
Prepaid		Weight Charge		Other Charges	
AS AGREED		Valuation Charge			
Total Other Charges Due Agent		Total Other Charges Due Carrier		Shipper certifies that the particulars on the face hereof are correct and that insofar as any part of the consignment contains dangerous goods, such part is properly described by name and is in proper condition for carriage by air according to the applicable Dangerous Goods Regulations.	
AS AGREED		AS AGREED		DDAO FOR: SAMSUNG ELECTRO MECHANICS JH PARK	
Total Prepaid		Total Collected		Signature of shipper or his Agent	
AS AGREED		AS AGREED		21 JUL 05 INCHEON	
Carrier's Consignee's Agent		Carrier's Consignee's Agent		Signature of issuing Carrier or its Agent	
Port of Origin/Use		Port of Destination		Total Collect Charges	
012: INCHEON 36349974		LOS ANGELES			

CASS-Korea

ORIGINAL 3 (FOR SHIPPER)

SAMSUNG ELECTRO-MECHANICS

④ No. & date of L/C
 011946 JAN 17 1964

88170 Issuing Book

REMARKS
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 担当者 佐藤 隆吉 (121) ...
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Signed by

Sam Oon Kang
SAMSUNG ELECTRO MECHANICS CO., LTD

SAMSUNG ELECTRO-MECHANICS

10 No. & date of invoice

19950228 JUN 28 2005

No. 6 date of L/S
 DE 10m JAN 12, 2004

At the Account & Risk of Messrs

* L/C 1484100 D40X

1. ADRIAN CARROLL HEAD
2. CHIEF OF TRAFFIC USA

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© 1999 Kluwer Academic Publishers. Printed in the Netherlands.

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FROM SALES & DISTRIBUTION, LLC

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2000年 第1期 总第100期

043-950-0977 • 051-666-1951

090227 180 18 1 13 191 220011

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1967-08-02	Wednesday	San Francisco
1967-08-03	Thursday	San Francisco
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1967-08-31	Thursday	San Francisco

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11 Invoice and number of 4x128	12 Description of goods	13 Quantity/Unit	14 Unit Price	15 Amount
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EMAIL: [REDACTED]		
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CRIMINAL RECORD: [REDACTED]		
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JEBPCS

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2,276' 4"

SAMSUNG ELECTRO-MECHANICS
C/O D. BOX. 2905, SEOUL, KOREA
TABLE ADD. STAR ELECTRIC, SIMON, KOREA
FAX NO. SIMONS. 478367
TELEPHONE: (SIMON) 331-210-5114
(SEOL) 32-3276-7692

Signed by SAMSUNG ELECTRO MECHANICS CO., LTD.

Sharon Kang

SAMSUNG ELECTRO-MECHANICS

⑥ No. & date of L/C
OF PHIL. JAN. 12. 2000

40 L/C Issuing bank

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** REMARKS
... PREPARE COLLECT ...
... 17700000 SALES & DISTRIBUTION, LLC ...
... 07/29 香港郵政 (AIR) ...
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          043-850-0877 (OS: 656-1593)
DANZON INC NO 173 161 220019
B/L NO : 船名號 7121
外幣種別 :
... 銀行 商業銀行 支店 支店 支店 支店 支店 ...

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Signed by _____

Hancon Kang
SAMSUNG ELECTRO MECHANICS CO., LTD.